

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES

WASHINGTON, DC 20515

April 11, 2013

Mr. Steve Miller
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, DC 20224

Dear Mr. Miller,

As Chairman of the Committee on Ways and Means Subcommittee on Oversight, it is my responsibility to ensure the Internal Revenue Service (IRS) respects the Constitutional rights of all Americans while enforcing the nation's tax laws. Recent media reports have disturbingly claimed that it is the IRS's view that it does not need a search warrant to review certain electronic communications by private citizens. Other recent reports state that IRS officials have used social media, such as Facebook and Twitter, to mine additional information about taxpayers.

To help me understand IRS policy and procedures and to ensure that your agency respects taxpayer privacy, please provide the following information by April 26, 2013:

1. The IRS's current policy on searching taxpayer emails, including when it believes it must obtain a search warrant and when it does not;
2. Any internal communications, including memos and guidelines, among and between IRS and Department of the Treasury, regarding changes to the IRS's policy on searching taxpayer emails;
3. The IRS's current policy on searching and reviewing taxpayer social media profiles, and any internal memos and guidelines on the matter;
4. What information would the IRS seek in a search of a taxpayer's online social media profiles?
5. How many times has the IRS searched taxpayer emails and online social media profiles between 2010 and 2013? How many taxpayers have been subject to these searches in this time period?

Thank you in advance for your assistance in this matter. If you have any questions, please contact Committee staff at 202-225-5522.

Sincerely,

A handwritten signature in blue ink that reads "C.W. Boustany Jr." with a stylized flourish at the end.

CHARLES BOUSTANY Jr., M.D.
Chairman
Subcommittee on Oversight